

SECOND REGULAR SESSION

# SENATE BILL NO. 1225

93RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR RIDGEWAY.

Read 1st time March 1, 2006, and ordered printed.

TERRY L. SPIELER, Secretary.

5424S.01I

## AN ACT

To repeal section 135.550, RSMo, and to enact in lieu thereof one new section relating to the transfer of the administration of the domestic violence shelter tax credit from the department of public safety to the department of social services.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Section 135.550, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 135.550, to read as follows:

135.550. 1. As used in this section, the following terms shall mean:

(1) "Contribution", a donation of cash, stock, bonds or other marketable securities, or real property;

(2) "Shelter for victims of domestic violence", a facility located in this state which meets the definition of a shelter for victims of domestic violence pursuant to section 455.200, RSMo, and which meets the requirements of section 455.220, RSMo;

(3) "State tax liability", in the case of a business taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapter 143, RSMo, chapter 147, RSMo, chapter 148, RSMo, and chapter 153, RSMo, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265, RSMo, and related provisions, and in the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapter 143, RSMo;

(4) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of chapter 143, RSMo, or a corporation subject to the annual corporation franchise tax imposed by the

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

19 provisions of chapter 147, RSMo, or an insurance company paying an annual tax  
20 on its gross premium receipts in this state, or other financial institution paying  
21 taxes to the state of Missouri or any political subdivision of this state pursuant  
22 to the provisions of chapter 148, RSMo, or an express company which pays an  
23 annual tax on its gross receipts in this state pursuant to chapter 153, RSMo, or  
24 an individual subject to the state income tax imposed by the provisions of chapter  
25 143, RSMo.

26         2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's  
27 state tax liability, in an amount equal to fifty percent of the amount such  
28 taxpayer contributed to a shelter for victims of domestic violence.

29         3. The amount of the tax credit claimed shall not exceed the amount of the  
30 taxpayer's state tax liability for the taxable year that the credit is claimed, and  
31 such taxpayer shall not be allowed to claim a tax credit in excess of fifty thousand  
32 dollars per taxable year. However, any tax credit that cannot be claimed in the  
33 taxable year the contribution was made may be carried over to the next four  
34 succeeding taxable years until the full credit has been claimed.

35         4. Except for any excess credit which is carried over pursuant to  
36 subsection 3 of this section, a taxpayer shall not be allowed to claim a tax credit  
37 unless the total amount of such taxpayer's contribution or contributions to a  
38 shelter or shelters for victims of domestic violence in such taxpayer's taxable year  
39 has a value of at least one hundred dollars.

40         5. The director of [public safety] **the department of social services**  
41 shall determine, at least annually, which facilities in this state may be classified  
42 as shelters for victims of domestic violence. The director of [public safety] **the**  
43 **department of social services** may require of a facility seeking to be classified  
44 as a shelter for victims of domestic violence whatever information is reasonably  
45 necessary to make such a determination. The director of [public safety] **the**  
46 **department of social services** shall classify a facility as a shelter for victims  
47 of domestic violence if such facility meets the definition set forth in subsection 1  
48 of this section.

49         6. The director of [public safety] **the department of social services**  
50 shall establish a procedure by which a taxpayer can determine if a facility has  
51 been classified as a shelter for victims of domestic violence, and by which such  
52 taxpayer can then contribute to such shelter for victims of domestic violence and  
53 claim a tax credit. Shelters for victims of domestic violence shall be permitted to  
54 decline a contribution from a taxpayer. The cumulative amount of tax credits

55 which may be claimed by all the taxpayers contributing to shelters for victims of  
56 domestic violence in any one fiscal year shall not exceed two million dollars.

57         7. The director of [public safety] **the department of social services**  
58 shall establish a procedure by which, from the beginning of the fiscal year until  
59 some point in time later in the fiscal year to be determined by the director of  
60 **[public safety] the department of social services**, the cumulative amount of  
61 tax credits are equally apportioned among all facilities classified as shelters for  
62 victims of domestic violence. If a shelter for victims of domestic violence fails to  
63 use all, or some percentage to be determined by the director of [public safety] **the**  
64 **department of social services**, of its apportioned tax credits during this  
65 predetermined period of time, the director of [public safety] **the department of**  
66 **social services** may reapportion these unused tax credits to those shelters for  
67 victims of domestic violence that have used all, or some percentage to be  
68 determined by the director of [public safety] **the department of social**  
69 **services**, of their apportioned tax credits during this predetermined period of  
70 time. The director of [public safety] **the department of social services** may  
71 establish more than one period of time and reapportion more than once during  
72 each fiscal year. To the maximum extent possible, the director of [public safety]  
73 **the department of social services** shall establish the procedure described in  
74 this subsection in such a manner as to ensure that taxpayers can claim all the tax  
75 credits possible up to the cumulative amount of tax credits available for the fiscal  
76 year.

77         8. This section shall become effective January 1, 2000, and shall apply to  
78 all tax years after December 31, 1999.

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